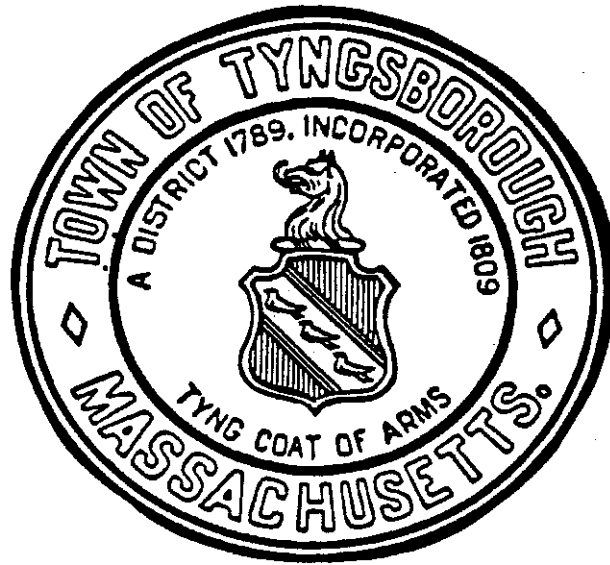


# **TOWN OF TYNGSBOROUGH**



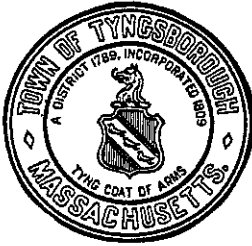
## **FINANCE COMMITTEE REPORT**

**ANNUAL and SPECIAL TOWN MEETINGS**

**JUNE 16, 2009 – 7:00 P.M.**

**TYNGSBOROUGH ELEMENTARY SCHOOL  
CAFETORIUM  
205 WESTFORD ROAD**

**PLEASE BRING THIS REPORT WITH YOU**



# TOWN OF TYNGSBOROUGH

**Town Meeting – June 16, 2009**

## **Report of the Finance Committee**

To the Citizens of Tyngsborough:

June 8, 2009

### **Background**

In Massachusetts, towns with a property valuation of over a million dollars are required to create a Finance Committee. Under Massachusetts General Law and Tyngsborough By-laws, a Finance Committee “shall consider any or all municipal questions for the purpose of making reports or recommendations to the town and shall submit a budget at the annual town meeting” (Massachusetts General Law, Chapter 39, section 16).

The Town of Tyngsborough By-laws state there shall be a Finance Committee consisting of five elected members. The By-laws also outline further duties of the Finance Committee including the consideration of all matters of business to be considered within the articles of any warrant and the requirements of a written report on such considerations. The Finance Committee Reports are made available at least seven days before town meeting.

### **FY2010 Operating Budget**

During the past several months, the Finance Committee has participated with the various departments and boards in developing the FY2010 operating budget for consideration at Town Meeting. As a starting point, revenues supporting the operating costs of the Town were allocated to General Government and School Department using the same method of revenue allocation that has been in place for the past several years. The Finance Committee recommends approval of the balanced spending plan as printed of \$29,909,676.

The Finance Committee recognizes that the spending plan for FY2010 has been difficult to create given the sharp reductions in revenues from the Commonwealth and local receipts. The Town has found it most difficult to arrive at a Level Service budget and reductions were a necessity. Level Service is defined as providing the same services in the next budget year as were provided in the current fiscal year, adjusted for increases and/or decreases in costs. Unfortunately, the maintenance of Level Service was not possible in the FY2010 budget due to the costs of goods and services, contractual obligations and other uncontrollable costs significantly exceeding available revenue.

After the initial FY2010 operating budgets were created and expected revenues were identified, the Town’s total FY2010 operating budget was reduced. We note that these cost reductions are significant in magnitude and could result in a degradation of services beyond what Tyngsboro’s residents and businesses have come to expect.

### **FY2010 Capital Assets and Funding**

The Finance Committee has followed and supported the diligent efforts of the Capital Asset Management Committee ("CAMC") during the past year and fully supports Article 7. This Article will allow the Town to 1) update the design/cost of a new Fire Station, 2) replacement of a pick-up truck for the Fire Department, 3) replacement of a truck for the Highway Department, 4) upgrade the School Department technology system, and 5) paving projects for the School Department. As you may be aware, the Town has established and funded a Capital Asset Stabilization Fund ("CASF") for the purpose of financing the purchase of certain capital assets that are recommended by the CAMC. To more effectively finance capital purchases, the Finance Committee is supportive of transferring additional amounts into the CASF as funds become available.

### **Free Cash and Stabilization Funding**

Free Cash is a term used in municipal finance that represents the amount of the fund balance that is available for appropriation by the Town Meeting (Town) or City Council (City). Free cash is generated when actual revenue collections are in excess of the revenue estimates and actual expenditures are less than the appropriations for a particular fiscal year. The Director of the Bureau of Accounts of the Massachusetts Department of Revenue certifies the free cash amount as of July 1<sup>st</sup> of each fiscal year. It is only with this certification that the free cash is available for appropriation.

The Finance Committee fully supports the Town's continuing efforts to increase the balances in the general Stabilization Fund, whenever fiscally possible. Municipal bond rating agencies recommend that a Town have on hand as reserves an amount equal to 3% to 5% of its annual operating budget. For a municipality the size of Tyngsboro, the general Stabilization Fund should have a balance between \$900,000 and \$1,500,000. A healthy Stabilization Fund helps to maintain or improve the Town's bond rating with the goal of reducing borrowing costs associated with long-term debt financing.

At this time, the Town has approximately \$578,000 in its general Stabilization Fund, an amount equal to approximately one-half of what would be considered a reasonable fund balance. As the Town is currently well below its target balances, the Finance Committee strongly suggests that the general Stabilization Fund be maintained at its current level at this time. In addition, once the amount of free cash is certified as of July 1, 2009, the Finance Committee will be in a better position to determine what amount, if any, should be directed to the Stabilization Fund as part of any future Town Meetings.

### **Financial Planning**

As the fiscal operating condition for the Town of Tyngsborough continues to be constrained and the outlook for FY2011 and beyond could very well result in additional decreases in local aid from the Commonwealth, the Finance Committee is committed to working with the other committees, boards and departments to ensure that the Town is able to meet the needs of its residents and businesses.

The Finance Committee continues to support the efforts of the Town's Strategic Financial Planning Committee. Fiscal and programmatic alternatives will require input, analysis and debate as the Town moves forward. It is the Finance Committee's objective to provide the fiscal and operational information necessary for sound decision-making. We encourage public participation in this process.

Respectfully Submitted,

Tyngsborough Finance Committee

John Griffin, Chairman  
Colleen Gabriel, Member  
Robert Mullin, Member  
Frederick Perrault, Member  
Ken Times, III, Member

**ANNUAL TOWN MEETING WARRANT  
JUNE 16, 2009**

Middlesex, SS.

To either of the Constables of the Town of Tyngsborough, Massachusetts, in the County of Middlesex:

**GREETINGS:**

In the name of the Commonwealth of Massachusetts, you are hereby directed to notify and warn the inhabitants of said Town of Tyngsborough, qualified to vote in the election and town affairs, to meet at the following locations:

- PRECINCT 1. EARLY CHILDHOOD CENTER, 135 COBURN ROAD
- PRECINCT 2. MULTI SERVICE CENTER, 180 LAKEVIEW AVENUE
- PRECINCT 3. TOWN OFFICES/LIBRARY, 25 BRYANTS LANE
- PRECINCT 4. TYNGSBOROUGH ELEMENTARY SCHOOL, 205 WESTFORD ROAD

in Tyngsborough on Tuesday, the twelfth day of May in the year two thousand nine next from 7 o'clock in the forenoon to 8 o'clock in the evening, then and there to act on the following article:

**Article 1.** To bring in their votes by ballot for 2 Selectmen for the term of three years, 1 Assessor for the term of three years, 2 Board of Health Members for the term of three years, 1 Cemetery Commissioner for the term of three years, 1 Cemetery Commissioner for the term of two years, 2 Finance Committee Member for the term of three years, 1 Tyngsborough Housing Authority Member for the term of five years, 2 Library Trustees for the term of three years, 1 Planning Board Member for the term of five years, 1 Greater Lowell Vocational School Committee Member for the term of three years, 3 School Committee Members for the term of three years, 1 School Committee Member for the term of one year, 1 Sewer Commissioner Member for the term of three years, 2 Constables for the term of three years, and 1 Town Clerk for the term of three years.

And you are further directed to notify the said inhabitants of the Town of Tyngsborough to meet for the Annual Town Meeting at the Tyngsborough Elementary School Cafetorium in said Tyngsborough on Tuesday the sixteenth day of June in the year two thousand nine at 7 o'clock in the evening then and there to act on the following articles.

**Article 2.** To see if the Town will vote to accept the reports of the Town Officers and Committees as printed, or take any other action relative thereto.

**Article 3.** To choose all officers not named in Article 1 of the Annual Town Election Warrant, or take any other action relative thereto.

**Article 4.** To see if the Town will vote to fix the salary and compensation of elective officers of the Town as provided by Section 108 of Chapter 41 of the Massachusetts General Laws, as amended, for the Fiscal Year 2010 (July 1, 2009 - June 30, 2010), or take any other action relative thereto.

Salaries of the Elected Officials are included in the Department Appropriations.

	<b>SALARIES</b>	<b>REQUEST</b>	<b>RECOMMENDED</b>
	7/01/08	7/01/09	7/01/09
	6/30/09	6/30/10	6/30/10
<u><b>Elective Town Officers</b></u>			
Moderator	\$ 0	\$ 0	\$ 0
Selectmen Members (5)	\$ 0	\$ 0	\$ 0
Tax Collector	\$56,020	\$56,020	\$56,020
Town Clerk	\$52,094	\$52,094	\$52,094
Assessors (3)			
Chairman	\$ 1	\$ 1	\$ 1
Member (1)	\$ 0	\$ 0	\$ 0
Member (1)	\$ 0	\$ 0	\$ 0
Board of Health			
Chairman	\$ 0	\$ 0	\$ 0
Members (4)	\$ 0	\$ 0	\$ 0
Tree Warden	\$ 0	\$ 0	\$ 0
Cemetery Commissioners (3)	\$ 0	\$ 0	\$ 0
School Committee (7)	\$ 0	\$ 0	\$ 0
Library Trustees (6)	\$ 0	\$ 0	\$ 0
Sewer Commissioners (3)			
Chairman	\$ 0	\$ 0	\$ 0
Member (1)	\$ 0	\$ 0	\$ 0
Member (1)	\$ 0	\$ 0	\$ 0
Planning Board (5)			
Chairman	\$ 0	\$ 0	\$ 0
Members (4)	\$ 0	\$ 0	\$ 0
Finance Committee (5)	\$ 0	\$ 0	\$ 0
Constables (2)	\$ 0	\$ 0	\$ 0
Greater Lowell Technical High School (1)	\$ 0	\$ 0	\$ 0

The Finance Committee recommends approval as shown in the Recommended column.

The Board of Selectmen recommends approval as shown in the Recommended column.

**Article 5.** To see if the Town will vote to raise and appropriate and/or transfer from available funds such sums of money as may be necessary to fund town expenses for the Fiscal Year 2010 (July 1, 2009 - June 30, 2010), or take any other action relative thereto.

Submitted by: Board of Selectmen

The Finance Committee recommends approval and that the sum of \$29,909,676 is raised and appropriated and to help meet this appropriation the sum of \$15,000 is transferred from Dog Licenses and Fees to be used as a funding source.

The Board of Selectmen recommends approval and that the sum of \$29,909,676 is raised and appropriated and to help meet this appropriation the sum of \$15,000 is transferred from Dog Licenses and Fees to be used as a funding source.

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<u>DEPARTMENT/DESCRIPTION</u>	<u>FY 2009 ADJUSTED BUDGET</u>	<u>FY 2010 DEPT REQUEST</u>	<u>FY 2010 SELECTMEN PROPOSED</u>	<u>FY 2010 FINCOM PROPOSED</u>
... 1 SALARIES & WAGES:	0.00	0.00	0.00	0.00
... 2 DEPT. EXPENSES:	0.00	0.00	0.00	0.00
<b>DEPT 114 MODERATOR:</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
... 1 SALARIES & WAGES:	36,382.00	37,474.00	36,382.00	36,382.00
... 2 DEPT. EXPENSES:	8,700.00	8,650.00	8,650.00	8,650.00
<b>DEPT 122 SELECTMEN:</b>	<b>45,082.00</b>	<b>46,124.00</b>	<b>45,032.00</b>	<b>45,032.00</b>
... 1 SALARIES & WAGES:	110,326.00	113,083.00	111,450.00	111,450.00
... 2 DEPT. EXPENSES:	13,600.00	13,600.00	13,600.00	13,600.00
<b>DEPT 123 TOWN ADMINISTRATOR:</b>	<b>123,926.00</b>	<b>126,683.00</b>	<b>125,050.00</b>	<b>125,050.00</b>
... 1 SALARIES & WAGES:	0.00	0.00	0.00	0.00
... 2 DEPT. EXPENSES:	1,855.00	1,855.00	1,655.00	1,655.00
<b>DEPT 131 FINANCE COMMITTEE:</b>	<b>1,855.00</b>	<b>1,855.00</b>	<b>1,655.00</b>	<b>1,655.00</b>
... 2 DEPT. EXPENSES:	67,000.00	47,000.00	47,000.00	47,000.00
<b>DEPT 132 RESERVE FUND:</b>	<b>67,000.00</b>	<b>47,000.00</b>	<b>47,000.00</b>	<b>47,000.00</b>
... 1 SALARIES & WAGES:	83,856.00	84,200.00	77,317.00	77,317.00
... 2 DEPT. EXPENSES:	6,825.00	8,100.00	8,100.00	8,100.00
<b>DEPT 135 ACCOUNTANT:</b>	<b>90,681.00</b>	<b>92,300.00</b>	<b>85,417.00</b>	<b>85,417.00</b>
... 2 DEPT. EXPENSES:	27,000.00	27,000.00	27,000.00	27,000.00
<b>DEPT 136 ANNUAL AUDITS:</b>	<b>27,000.00</b>	<b>27,000.00</b>	<b>27,000.00</b>	<b>27,000.00</b>
... 1 SALARIES & WAGES:	101,515.00	105,244.00	97,190.00	97,190.00
... 2 DEPT. EXPENSES:	19,950.00	19,950.00	19,950.00	19,950.00
<b>DEPT 141 ASSESSORS:</b>	<b>121,465.00</b>	<b>125,194.00</b>	<b>117,140.00</b>	<b>117,140.00</b>
... 2 DEPT. EXPENSES:	87,500.00	52,500.00	52,500.00	52,500.00
<b>DEPT 142 REVALUATION:</b>	<b>87,500.00</b>	<b>52,500.00</b>	<b>52,500.00</b>	<b>52,500.00</b>
... 1 SALARIES & WAGES:	100,851.00	105,850.00	96,221.00	96,221.00
... 2 DEPT. EXPENSES:	20,245.00	20,595.00	20,595.00	20,595.00
<b>DEPT 145 TREASURER:</b>	<b>121,096.00</b>	<b>126,445.00</b>	<b>116,816.00</b>	<b>116,816.00</b>
... 1 SALARIES & WAGES:	98,760.00	102,570.00	96,459.00	96,459.00
... 2 DEPT. EXPENSES:	29,748.00	29,748.00	29,748.00	29,748.00
<b>DEPT 146 TOWN COLLECTOR:</b>	<b>128,508.00</b>	<b>132,318.00</b>	<b>126,207.00</b>	<b>126,207.00</b>
... 2 DEPT. EXPENSES:	61,092.00	61,092.00	61,092.00	61,092.00
<b>DEPT 151 TOWN COUNSEL:</b>	<b>61,092.00</b>	<b>61,092.00</b>	<b>61,092.00</b>	<b>61,092.00</b>
... 2 DEPT. EXPENSES:	55,000.00	55,000.00	55,000.00	55,000.00
<b>DEPT 159 SPECIAL LEGAL SERVICES:</b>	<b>55,000.00</b>	<b>55,000.00</b>	<b>55,000.00</b>	<b>55,000.00</b>
... 1 SALARIES & WAGES:	72,313.00	74,801.00	70,025.00	70,025.00
... 2 DEPT. EXPENSES:	2,150.00	2,150.00	2,150.00	2,150.00
<b>DEPT 160 TOWN CLERK:</b>	<b>74,463.00</b>	<b>76,951.00</b>	<b>72,175.00</b>	<b>72,175.00</b>



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<u>DEPARTMENT/DESCRIPTION</u>	<u>FY 2009 ADJUSTED BUDGET</u>	<u>FY 2010 DEPT REQUEST</u>	<u>FY 2010 SELECTMEN PROPOSED</u>	<u>FY 2010 FINCOM PROPOSED</u>
... 1 SALARIES & WAGES:	10,001.00	5,560.00	5,560.00	5,560.00
... 2 DEPT. EXPENSES:	18,670.00	11,170.00	11,170.00	11,170.00
<b>DEPT 162 ELECTION/REGISTRATION:</b>	<b>28,671.00</b>	<b>16,730.00</b>	<b>16,730.00</b>	<b>16,730.00</b>
... 1 SALARIES & WAGES:	0.00	0.00	0.00	0.00
... 2 DEPT. EXPENSES:	250.00	250.00	250.00	250.00
<b>DEPT 169 OTHER LICENSING &amp; REG:</b>	<b>250.00</b>	<b>250.00</b>	<b>250.00</b>	<b>250.00</b>
... 1 SALARIES & WAGES:	36,123.00	37,635.00	33,910.00	33,910.00
... 2 DEPT. EXPENSES:	6,250.00	4,455.00	4,455.00	4,455.00
<b>DEPT 171 CONSERVATION COMMISSION:</b>	<b>42,373.00</b>	<b>42,090.00</b>	<b>38,365.00</b>	<b>38,365.00</b>
... 1 SALARIES & WAGES:	15,175.00	16,015.00	14,469.00	14,469.00
... 2 DEPT. EXPENSES:	13,500.00	7,700.00	7,700.00	7,700.00
<b>DEPT 175 PLANNING BOARD:</b>	<b>28,675.00</b>	<b>23,715.00</b>	<b>22,169.00</b>	<b>22,169.00</b>
... 1 SALARIES & WAGES:	1,000.00	1,000.00	1,000.00	1,000.00
... 2 DEPT. EXPENSES:	4,616.00	4,500.00	2,700.00	2,700.00
<b>DEPT 176 ZONING BD OF APPEALS:</b>	<b>5,616.00</b>	<b>5,500.00</b>	<b>3,700.00</b>	<b>3,700.00</b>
... 2 DEPT. EXPENSES:	5,000.00	5,000.00	3,000.00	3,000.00
<b>DEPT 182 ECONOMIC DEVELOPMENT:</b>	<b>5,000.00</b>	<b>5,000.00</b>	<b>3,000.00</b>	<b>3,000.00</b>
... 2 DEPT. EXPENSES:	140,791.00	130,325.00	123,325.00	123,325.00
<b>DEPT 192 PUBLIC BLDGS AND PROPERTY:</b>	<b>140,791.00</b>	<b>130,325.00</b>	<b>123,325.00</b>	<b>123,325.00</b>
... 2 DEPT. EXPENSES:	4,000.00	4,000.00	500.00	500.00
<b>DEPT 195 TOWN REPORTS:</b>	<b>4,000.00</b>	<b>4,000.00</b>	<b>500.00</b>	<b>500.00</b>
... 2 DEPT. EXPENSES:	200.00	200.00	200.00	200.00
<b>DEPT 198 CAPITAL MANAGEMENT:</b>	<b>200.00</b>	<b>200.00</b>	<b>200.00</b>	<b>200.00</b>
... 1 SALARIES & WAGES:	1,804,886.00	1,889,750.00	1,776,245.00	1,776,245.00
... 2 DEPT. EXPENSES:	227,716.00	243,716.00	197,716.00	197,716.00
<b>DEPT 210 POLICE DEPARTMENT:</b>	<b>2,032,602.00</b>	<b>2,133,466.00</b>	<b>1,973,961.00</b>	<b>1,973,961.00</b>
... 1 SALARIES & WAGES:	19,975.00	20,580.00	18,977.00	18,977.00
... 2 DEPT. EXPENSES:	46,750.00	46,750.00	46,750.00	46,750.00
<b>DEPT 211 POLICE STATION:</b>	<b>66,725.00</b>	<b>67,330.00</b>	<b>65,727.00</b>	<b>65,727.00</b>
... 1 SALARIES & WAGES:	303,850.00	310,908.00	310,908.00	310,908.00
... 2 DEPT. EXPENSES:	51,900.00	51,900.00	48,400.00	48,400.00
<b>DEPT 215 COMMUNICATION CENTER:</b>	<b>355,750.00</b>	<b>362,808.00</b>	<b>359,308.00</b>	<b>359,308.00</b>
... 1 SALARIES & WAGES:	398,751.00	408,719.00	398,751.00	398,751.00
... 2 DEPT. EXPENSES:	155,997.00	155,997.00	150,997.00	150,997.00
<b>DEPT 220 FIRE DEPARTMENT:</b>	<b>554,748.00</b>	<b>564,716.00</b>	<b>549,748.00</b>	<b>549,748.00</b>

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<u>DEPARTMENT/DESCRIPTION</u>	<u>FY 2009 ADJUSTED BUDGET</u>	<u>FY 2010 DEPT REQUEST</u>	<u>FY 2010 SELECTMEN PROPOSED</u>	<u>FY 2010 FINCOM PROPOSED</u>
... 1 SALARIES & WAGES:	99,969.00	102,938.00	88,652.00	88,652.00
... 2 DEPT. EXPENSES:	11,260.00	11,260.00	11,260.00	11,260.00
<b>DEPT 241 BUILDING INSPECTOR:</b>	<b>111,229.00</b>	<b>114,198.00</b>	<b>99,912.00</b>	<b>99,912.00</b>
... 1 SALARIES & WAGES:	9,512.00	9,797.00	8,817.00	8,817.00
... 2 DEPT. EXPENSES:	900.00	900.00	900.00	900.00
<b>DEPT 242 GAS INSPECTOR:</b>	<b>10,412.00</b>	<b>10,697.00</b>	<b>9,717.00</b>	<b>9,717.00</b>
... 1 SALARIES & WAGES:	9,512.00	9,797.00	8,817.00	8,817.00
... 2 DEPT. EXPENSES:	1,000.00	1,000.00	1,000.00	1,000.00
<b>DEPT 243 PLUMBING INSPECTOR:</b>	<b>10,512.00</b>	<b>10,797.00</b>	<b>9,817.00</b>	<b>9,817.00</b>
... 2 DEPT. EXPENSES:	1,000.00	0.00	0.00	0.00
<b>DEPT 244 WEIGHTS &amp; MEASURERS:</b>	<b>1,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
... 1 SALARIES & WAGES:	13,975.00	14,394.00	12,955.00	12,955.00
... 2 DEPT. EXPENSES:	1,900.00	1,900.00	1,900.00	1,900.00
<b>DEPT 245 ELECTRICAL INSPECTOR:</b>	<b>15,875.00</b>	<b>16,294.00</b>	<b>14,855.00</b>	<b>14,855.00</b>
... 1 SALARIES & WAGES:	1,200.00	1,200.00	1,200.00	1,200.00
... 2 DEPT. EXPENSES:	1,300.00	1,300.00	1,000.00	1,000.00
<b>DEPT 291 EMERGENCY MANAGEMENT:</b>	<b>2,500.00</b>	<b>2,500.00</b>	<b>2,200.00</b>	<b>2,200.00</b>
... 1 SALARIES & WAGES:	775.00	775.00	775.00	775.00
... 2 DEPT. EXPENSES:	40,000.00	42,000.00	42,000.00	42,000.00
<b>DEPT 292 ANIMAL INSPECTION &amp; CONTROL:</b>	<b>40,775.00</b>	<b>42,775.00</b>	<b>42,775.00</b>	<b>42,775.00</b>
... 2 DEPT. EXPENSES:	7,050.00	7,450.00	7,450.00	7,450.00
<b>DEPT 294 FORESTRY:</b>	<b>7,050.00</b>	<b>7,450.00</b>	<b>7,450.00</b>	<b>7,450.00</b>
... 1 SALARIES & WAGES:				
... 2 DEPT. EXPENSES:				
<b>DEPT 300 SCHOOL DEPARTMENT:</b>	<b>16,670,998.00</b>	<b>15,816,422.00</b>	<b>15,816,422.00</b>	<b>15,816,422.00</b>
... 2 DEPT. EXPENSES:	804,646.00	940,703.00	940,703.00	940,703.00
<b>DEPT 301 GR. LOWELL REG. SCHOOL:</b>	<b>804,646.00</b>	<b>940,703.00</b>	<b>940,703.00</b>	<b>940,703.00</b>
... 1 SALARIES & WAGES:	0.00	0.00	0.00	0.00
... 2 DEPT. EXPENSES:	11,000.00	11,000.00	11,000.00	11,000.00
<b>DEPT 420 TOWN ENGINEER</b>	<b>11,000.00</b>	<b>11,000.00</b>	<b>11,000.00</b>	<b>11,000.00</b>
... 1 SALARIES & WAGES:	15,723.00	16,280.00	14,700.00	14,700.00
... 2 DEPT. EXPENSES:	27,116.00	27,155.00	27,155.00	27,155.00
<b>DEPT 421 HIGHWAY &amp; STREETS ADMIN:</b>	<b>42,839.00</b>	<b>43,435.00</b>	<b>41,855.00</b>	<b>41,855.00</b>
... 1 SALARIES & WAGES:	455,831.00	468,032.00	439,366.00	439,366.00
... 2 DEPT. EXPENSES:	111,000.00	111,000.00	111,000.00	111,000.00
<b>DEPT 422 HWY &amp; STREETS CONSTRUCTION:</b>	<b>566,831.00</b>	<b>579,032.00</b>	<b>550,366.00</b>	<b>550,366.00</b>

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<u>DEPARTMENT/DESCRIPTION</u>	<u>FY 2009 ADJUSTED BUDGET</u>	<u>FY 2010 DEPT REQUEST</u>	<u>FY 2010 SELECTMEN PROPOSED</u>	<u>FY 2010 FINCOM PROPOSED</u>
... 1 SALARIES & WAGES:	37,500.00	37,500.00	37,500.00	37,500.00
... 2 DEPT. EXPENSES:	87,500.00	87,500.00	87,500.00	87,500.00
<b>DEPT 423 HWY SNOW EXPENSE:</b>	<b>125,000.00</b>	<b>125,000.00</b>	<b>125,000.00</b>	<b>125,000.00</b>
... 2 DEPT. EXPENSES:	58,380.00	50,000.00	40,000.00	40,000.00
<b>DEPT 424 HWY STREET LIGHTING:</b>	<b>58,380.00</b>	<b>50,000.00</b>	<b>40,000.00</b>	<b>40,000.00</b>
... 1 SALARIES & WAGES:	0.00	0.00	0.00	0.00
... 2 DEPT. EXPENSES:	60,711.00	66,128.00	60,750.00	60,750.00
<b>DEPT 425 HWY VEHICLE MAINTENANCE:</b>	<b>60,711.00</b>	<b>66,128.00</b>	<b>60,750.00</b>	<b>60,750.00</b>
... 2 DEPT. EXPENSES:	860,175.00	892,000.00	877,000.00	877,000.00
<b>DEPT 430 WASTE COLLECTION &amp; DISPOSAL:</b>	<b>860,175.00</b>	<b>892,000.00</b>	<b>877,000.00</b>	<b>877,000.00</b>
... 1 SALARIES & WAGES:	37,822.00	38,956.00	36,200.00	36,200.00
... 2 DEPT. EXPENSES:	10,675.00	11,650.00	11,650.00	11,650.00
<b>DEPT 491 CEMETERY DEPARTMENT:</b>	<b>48,497.00</b>	<b>50,606.00</b>	<b>47,850.00</b>	<b>47,850.00</b>
... 1 SALARIES & WAGES:	42,783.00	45,125.00	38,378.00	38,378.00
... 2 DEPT. EXPENSES:	40,225.00	40,225.00	30,225.00	30,225.00
<b>DEPT 510 BOARD OF HEALTH:</b>	<b>83,008.00</b>	<b>85,350.00</b>	<b>68,603.00</b>	<b>68,603.00</b>
... 2 DEPT. EXPENSES:	200.00	200.00	200.00	200.00
<b>DEPT 520 OTHER CLINICAL SERVICES:</b>	<b>200.00</b>	<b>200.00</b>	<b>200.00</b>	<b>200.00</b>
... 1 SALARIES & WAGES:	93,310.00	96,191.00	58,802.00	58,802.00
... 2 DEPT. EXPENSES:	24,009.00	22,829.00	18,329.00	18,329.00
<b>DEPT 541 COUNCIL ON AGING:</b>	<b>117,319.00</b>	<b>119,020.00</b>	<b>77,131.00</b>	<b>77,131.00</b>
... 1 SALARIES & WAGES:	41,250.00	42,763.00	38,375.00	38,375.00
... 2 DEPT. EXPENSES:	183,225.00	203,225.00	203,225.00	203,225.00
<b>DEPT 543 VETERANS AGENT:</b>	<b>224,475.00</b>	<b>245,988.00</b>	<b>241,600.00</b>	<b>241,600.00</b>
... 1 SALARIES & WAGES:	211,136.00	220,311.00	186,311.00	186,311.00
... 2 DEPT. EXPENSES:	81,728.00	88,105.00	58,000.00	58,000.00
<b>DEPT 610 LIBRARY:</b>	<b>292,864.00</b>	<b>308,416.00</b>	<b>244,311.00</b>	<b>244,311.00</b>
... 1 SALARIES & WAGES:	25,074.00	25,826.00	25,826.00	25,826.00
... 2 DEPT. EXPENSES:	25,715.00	26,890.00	10,000.00	10,000.00
<b>DEPT 630 RECREATION DEPARTMENT:</b>	<b>50,789.00</b>	<b>52,716.00</b>	<b>35,826.00</b>	<b>35,826.00</b>
... 2 DEPT. EXPENSES:	850.00	850.00	850.00	850.00
<b>DEPT 691 HISTORICAL COMMISSION:</b>	<b>850.00</b>	<b>850.00</b>	<b>850.00</b>	<b>850.00</b>
... 2 DEPT. EXPENSES:	900.00	900.00	900.00	900.00
<b>DEPT 692 MEMORIAL DAY COMM:</b>	<b>900.00</b>	<b>900.00</b>	<b>900.00</b>	<b>900.00</b>
... 2 DEPT. EXPENSES:	1,184,781.00	1,121,454.00	1,121,454.00	1,121,454.00
<b>DEPT 710 LONG TERM DEBT PRINCIPAL:</b>	<b>1,184,781.00</b>	<b>1,121,454.00</b>	<b>1,121,454.00</b>	<b>1,121,454.00</b>

**Town of Tyngsborough  
Fiscal 2010  
General Fund Budget**

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<u>DEPARTMENT/DESCRIPTION</u>	<u>FY 2009 ADJUSTED BUDGET</u>	<u>FY 2010 DEPT REQUEST</u>	<u>FY 2010 SELECTMEN PROPOSED</u>	<u>FY 2010 FINCOM PROPOSED</u>
... 2 DEPT. EXPENSES:	346,307.00	293,329.00	293,329.00	293,329.00
DEPT 751 LONG TERM DEBT INTEREST:	346,307.00	293,329.00	293,329.00	293,329.00
... 2 DEPT. EXPENSES:	7,240.00	22,516.00	22,516.00	22,516.00
DEPT 760 SHORT TERM DEBT INTEREST:	7,240.00	22,516.00	22,516.00	22,516.00
... 2 DEPT. EXPENSES:	2,875.00	2,962.00	2,962.00	2,962.00
DEPT 840 N. MIDDX. COUNCIL OF GOV'T:	2,875.00	2,962.00	2,962.00	2,962.00
... 2 DEPT. EXPENSES:	4,583,366.00	4,778,542.00	4,778,542.00	4,778,542.00
DEPT 910 EMPLOYEE BENEFITS:	4,583,366.00	4,778,542.00	4,778,542.00	4,778,542.00
... 2 DEPT. EXPENSES:	232,704.00	234,713.00	234,713.00	234,713.00
DEPT 940 OTHER INSURANCE:	232,704.00	234,713.00	234,713.00	234,713.00
<b>TOTALS:</b>	<b>30,846,177.00</b>	<b>30,372,585.00</b>	<b>29,909,676.00</b>	<b>29,909,676.00</b>

**SUMMARY BY FUNCTION**

GENERAL GOVERNMENT	1,263,119.00	1,201,234.00	1,143,285.00	1,143,285.00
PUBLIC SAFETY	3,209,178.00	3,333,031.00	3,135,470.00	3,135,470.00
EDUCATION	17,475,644.00	16,757,125.00	16,757,125.00	16,757,125.00
HIGHWAY & CEMETERY	1,773,433.00	1,817,201.00	1,753,821.00	1,753,821.00
HUMAN SERVICES	425,002.00	450,558.00	387,534.00	387,534.00
CULTURAL & RECREATION	345,403.00	362,882.00	281,887.00	281,887.00
DEBT	1,538,328.00	1,437,299.00	1,437,299.00	1,437,299.00
EMPLOYEE BENEFITS AND INSURANCE	4,816,070.00	5,013,255.00	5,013,255.00	5,013,255.00
<b>TOTAL TOWN BUDGET</b>	<b>30,846,177.00</b>	<b>30,372,585.00</b>	<b>29,909,676.00</b>	<b>29,909,676.00</b>

**Article 6.** To see if the Town will vote to raise and appropriate or transfer from available funds a sum of money to operate the Sewer Enterprise for fiscal year 2010 as follows:

That the following sums be appropriated:

Salaries	\$ 169,896
Expenses	\$ 609,979
Capital outlay	\$ 211,500
Debt	\$ 56,000
Budgeted Surplus	\$ <u>337</u>
Total	\$1,047,712

And that \$1,047,712 be raised as follows:

Department receipts	\$ 989,667
Capital Reserve Account	\$ <u>58,045</u>
Total	\$1,047,712

Or take any other action relative thereto.

Submitted by: Sewer Commissioners

The Finance Committee does not recommend approval.

The Board of Selectmen does not recommend approval.

**Article 7.** To see if the Town will vote to appropriate \$177,654 from the Capital Asset Stabilization Fund and \$5,346 from the Highway Machinery Fund Reserve for the following purposes, or take any other action relative thereto.

<u>Department</u>	<u>Item</u>	<u>Amount</u>	<u>To be Expended by</u>
1. Fire	Update of design/cost of a new station	\$ 15,000	Board of Fire Engineers
2. Fire	Replacement of pick-up truck	\$ 30,000	Board of Fire Engineers
3. Highway	Replacement of truck	\$ 50,000	Board of Selectmen
4. School	Upgrades to technology system	\$ 43,000	School Committee
5. School	Paving projects	\$ <u>45,000</u>	School Committee
<b>Total</b>		<b>\$183,000</b>	

Submitted by: Board of Selectmen and Capital Asset Management Committee

The Finance Committee recommends approval.

The Board of Selectmen recommends approval.

The Capital Asset Management Committee recommends approval.

**Article 8.** To see if the Town will vote to certify the Chapter 90 apportionment for Fiscal Year 2010 of \$269,274 as an available fund to be expended by the Board of Selectmen, or take any other action relative thereto.

Submitted by: Board of Selectmen

The Finance Committee recommends approval.

The Board of Selectmen recommends approval.

**Article 9.** To see if the Town will vote to authorize pursuant to the authority granted under Massachusetts General Laws Chapter 44, Section 53E½ the following revolving funds for the purpose of receiving fees and making disbursements in connection with the duties of the following town entities or as so specified below, and that any surplus revenue accumulated in FY 2009 and FY 2010 shall remain in the revolving accounts for each of the following town entities.

<b><u>Fund</u></b>	<b><u>Programs &amp; Purposes</u></b>	<b><u>Departmental Receipts</u></b>	<b><u>Authorization</u></b>	<b><u>Maximum Annual Expenditure</u></b>
Fire Department	Fire programs and materials	Hazmat fees	Board of Fire Engineers or designee	\$20,000.00
Recreation Committee	Recreational programs and activities	Fees collected from participants	Board of Selectmen or designee	\$120,000.00
School Field Use Committee	Field maintenance	Field use fees	School Field Use Committee or designee	\$10,000.00
Recycling Committee	Recycling programs and materials	Fees collected from participants	Board of Health or designee	\$ 7,000.00
Board of Health	Collection and disposal of bulky items and appliances	Fees collected from participants	Board of Health or designee	\$30,000.00
Board of Health	Reimbursement program for Medicare Plan members	Medicare reimbursements	Board of Health or designee	\$ 6,000.00
Conservation Commission	Conservation Commission activities	Fees from local Wetland Protection By-law	Conservation Commission or designee	\$ 5,000.00
Sealer of Weights and Measures	Inspection activities	Fees collected from participants	Sealer of Weights and Measures or designee	\$ 3,000.00

Or take any other action relative thereto.

Submitted by: Town Entities as shown

The Finance Committee recommends approval.

The Board of Selectmen recommends approval.

**Article 10.** To see if the Town will vote to charge for each written demand issued by the Collector a fee of \$15 to be added to and collected as part of the tax, as authorized by Massachusetts General Laws Chapter 60, Section 15, effective as of July 1, 2009, or take any other action relative thereto.

Submitted by: Board of Selectmen

The Finance Committee recommends approval.

The Board of Selectmen recommends approval.

**Article 11.** To see if the Town will vote that the following sums be appropriated or reserved from estimated annual revenues for the Community Preservation Fund for fiscal year 2010, with each item to be considered a separate appropriation, for the payment of administrative expenses of the Community Preservation Committee, debt service, community preservation projects, and all other necessary and proper expenses.

Appropriations

Administrative Expenses	\$ 32,000
Debt Service (Long Pond)	\$ 58,944
Lake Mascuppick Weed Control Program	\$ 6,500
	<u>\$ 97,444</u>

Reserves

To Reserve for Historic Preservation	\$ 65,000
To Reserve for Affordable Housing	\$ 65,000
To Reserve for Open Space	\$ 65,000
FY10 Budgeted Reserve	<u>\$ 357,556</u>
	\$ 552,556

Total \$ 650,000

Or take any other action relative thereto.

Submitted by: Community Preservation Committee

The Finance Committee will make a recommendation on Town Meeting floor.

The Board of Selectmen will make a recommendation on Town Meeting floor.

The Community Preservation Committee recommends approval.

**Article 12.** To see if the Town will vote to appropriate by transfer from available funds a sum of money to be expended by the Board of Selectmen to be used to stabilize the tax rate for fiscal year 2010, or take any other action relative thereto.

Submitted by: Board of Selectmen

The Finance Committee will make a recommendation on Town Meeting floor.

The Board of Selectmen will make a recommendation on Town Meeting floor.

**Article 13.** To see if the Town will vote to appropriate by transfer from the Capital Asset Stabilization Fund a sum of money to be expended by the Board of Selectmen to be used to stabilize the tax rate for fiscal year 2010, or take any other action relative thereto.

Submitted by: Board of Selectmen

The Finance Committee recommends approval and that \$110,000 be appropriated.

The Board of Selectmen recommends approval and that \$110,000 be appropriated.

**Article 14.** To see if the Town will vote to adopt Chapter 137 of the Acts of 2003, as amended. An employee eligible under this section shall be paid his/her regular base salary as a public employee for each pay period of military leave of absence after September 11, 2001, reduced by any amount received from the United States as base pay for military service performed during the same period. For purposes of this section, base pay shall not include any allowances, overtime pay, shift differential, hazardous duty pay, or any other additional compensation received for military service; or take any other action relative thereto.

Submitted by: Veterans' Office

The Finance Committee recommends approval.

The Board of Selectmen recommends approval.

**Article 15.** To see if the Town will vote to amend the Tyngsborough Town By-law Article XVII, Regulation of Dogs – Section Nuisance Abatement to add the following paragraph:

It shall be deemed a public nuisance if any dog should trespass upon public or private property and deposit feces thereon, unless the feces is immediately removed by the owner or keeper of said dog, or take any other action relative thereto.

Submitted by: Citizens' Petition

The Finance Committee takes no action on this article.

The Board of Selectmen takes no action on this article.

**Article 16.** To see if the Town would vote to authorize the Board of Selectmen to petition the General Court of Massachusetts to enact the following home rule petition:

An Act authorizing the Town of Tyngsborough to issue a license for the sale of All Alcohol Beverages to be Drunk on the Premises to Tyngsboro Sports Center, Inc. currently located at 18 Progress Avenue, Tyngsborough, Massachusetts 01879. Notwithstanding the provisions of Section seventeen of Chapter one hundred and thirty-eight of the General Laws, the Licensing Authority of the Town of Tyngsborough is hereby authorized to issue to Tyngsboro Sports Center, Inc., a license for the sale of all Alcoholic Beverages to be Drunk on the Premises under the provisions of Section fifteen of said Chapter one hundred and thirty-eight. Said license shall be subject to all the provisions of said Chapter one hundred and thirty-eight except said Section seventeen; provided, however, that said licensing authority shall not approve the transfer of said license within one year after the date of first issuance of such license by said licensing authority; provided, further, that said licensing authority shall not approve the transfer, pledging or issuance of shares of stock of such corporation within one year after the date of first issuance, or take any other action relative thereto.

Submitted by: Citizens' Petition

The Finance Committee takes no action on this article.

The Board of Selectmen takes no action on this article.

**Article 17.** To see if the Town will vote to mandate the Selectmen to rescind the fee approved by the Selectmen to be levied upon the taxpayers as a "Solid Waste Fee", or take any other action relative thereto.

Submitted by: Citizens' Petition

The Finance Committee recommends withdrawal of this article.

The Board of Selectmen recommends withdrawal of this article.



And you are hereby directed to serve this Warrant, by posting attested copies thereof at the Town Hall, Kendall Road Fire Station No. 1, Flint's Convenience Store, Lakeview Avenue Community Center, Lakeview Avenue Fire Station No. 2, in said Town, seven (7) days at least before the time of holding said meeting.

HEREOF FAIL NOT, and make due return the Warrant, with your doings thereon to the Town Clerk at the time and place of meeting, aforesaid.

Given under our hands and seals this 1<sup>st</sup> day of June, in the year two thousand nine.

Board of Selectmen

Karyn M. Puleo

Richard B. Lemoine

Ashley L. O'Neill

Robert G. Jackson

Elizabeth A. Coughlin

**SPECIAL TOWN MEETING WARRANT**  
**JUNE 16, 2009**  
**7:30 P.M.**

Middlesex, SS.

To either of the Constables of the Town of Tyngsborough, Massachusetts, in the County of Middlesex:

**GREETINGS:**

In the name of the Commonwealth of Massachusetts, you are hereby directed to notify and warn the inhabitants of said Town of Tyngsborough, qualified to vote in elections and Town affairs, to meet at the Tyngsborough Elementary School Cafetorium, 205 Westford Road in said Tyngsborough on the sixteenth day of June, in the year two thousand nine next at 7:30 o'clock in the evening then and there to act on the following articles:

**Article 1.** To see if the Town will vote to raise and appropriate, appropriate by transfer from available funds, and/or appropriate by transfer from one or more municipal government accounts a sum of money to supplement various municipal government accounts for fiscal year 2009, or take any other action relative thereto.

Submitted by: Board of Selectmen

The Finance Committee will make a recommendation on Town Meeting floor.

The Board of Selectmen will make a recommendation on Town Meeting floor.

**Article 2.** To see if the Town will vote to raise and appropriate, appropriate by transfer from available funds, and/or appropriate by transfer from one or more municipal government accounts a sum of money to supplement the Reserve Fund for FY09, or take any other action relative thereto.

Submitted by: Board of Selectmen

The Finance Committee will make a recommendation on Town Meeting floor.

The Board of Selectmen will make a recommendation on Town Meeting floor.

**Article 3.** To see if the Town will vote to raise and appropriate, appropriate by transfer from available funds, and/or appropriate by transfer from one or more municipal government accounts a sum of money to be used as an other financing source in the general fund for fiscal year 2009, or take any other action relative thereto.

Submitted by: Board of Selectmen

The Finance Committee will make a recommendation on Town Meeting floor.

The Board of Selectmen will make a recommendation on Town Meeting floor.

**Article 4.** To see if the Town will vote to rescind the following borrowing authorizations:

1. \$25,000 of the \$400,000 authorized under Article 12 of the Annual Town Meeting of May 20, 2008 for a fire truck.
2. \$11,000 of the \$117,000 authorized under Article 7 of the Annual Town Meeting of May 16, 2006 for a highway dump truck.

Or take any other action relative thereto.

Submitted by: Board of Selectmen

The Finance Committee recommends approval.

The Board of Selectmen recommends approval.

**Article 5.** To see if the Town will vote to appropriate by transfer a sum of money from the Sewer Enterprise Fund Retained Earnings Reserve Account to the Sewer Enterprise Fund Expense Account for fiscal year 2009, to be expended by the Sewer Commissioners, or take any other action relative thereto.

Submitted by: Sewer Commissioners

The Finance Committee will make a recommendation on Town Meeting floor.

The Board of Selectmen will make a recommendation on Town Meeting floor.

**Article 6.** To see if the Town will vote to amend Article 12 of the Special Town Meeting of February 10, 2009 regarding the Shur Fine Market building in the Town Center by expanding the purpose of the article from the demolition of a portion of the building to the demolition of the entire building, and further that an additional sum of money be appropriated for said demolition from existing Community Preservation Budgeted Reserve, Open Space Reserve, Historic Preservation Reserve, Affordable Housing Reserve, Unreserved Fund Balance, and/or borrow a sum of money, including the payment of any and all costs incidental and related thereto, to be expended by the Board of Selectmen, or take any other action relative thereto.

Submitted by: Community Preservation Committee

The Finance Committee will make a recommendation on Town Meeting floor.

The Board of Selectmen will make a recommendation on Town Meeting floor.

The Community Preservation Committee will make a recommendation on Town Meeting floor.

And you are hereby directed to serve this Warrant, by posting attested copies thereof at the Town Hall, Kendall Road Fire Station No. 1, Flint's Convenience Store, Lakeview Avenue Community Center, and Lakeview Avenue Fire Station No. 2, in said Town, fourteen (14) days at least before the time of holding said meeting.

HEREOF FAIL NOT, and make due return the Warrant, with your doings thereon to the Town Clerk at the time and place of meeting, aforesaid.

Given under our hands and seals this 1st day of June, in the year two thousand nine.

Board of Selectmen

Karyn M. Puleo

Richard B. Lemoine

Ashley L. O'Neill

Robert G. Jackson

Elizabeth A. Coughlin